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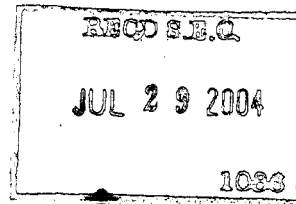
CERTNYS



1-32258

 **NYSE**

July 29, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

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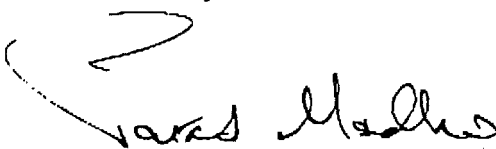
JUL 30 2004

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Reynolds American Inc., Common Stock, par value \$0.0001 per share and Rights to Purchase Series A Junior Participating Preferred Stock and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 29, 2004. Tentative listing date – August 2, 2004.

Sincerely,



1275283